

Expedited Bill No. 33-06  
Concerning: Property Tax – Tax Credit –  
Nonprofit Swim Clubs  
Revised: 7-19-06 Draft No. 5  
Introduced: June 27, 2006  
Expires: December 27, 2007  
Enacted: July 25, 2006  
Executive: \_\_\_\_\_  
Effective: July 1, 2006  
Sunset Date: None  
Ch. \_\_\_\_\_, Laws of Mont. Co. \_\_\_\_\_

## COUNTY COUNCIL FOR MONTGOMERY COUNTY, MARYLAND

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By: Councilmembers Silverman, Denis, Floreen, Praisner and Council President Leventhal

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**AN EXPEDITED ACT** to:

- (1) provide a property tax credit for certain nonprofit swim clubs; and
- (2) generally amend County law regarding property tax credits.

By adding

Montgomery County Code

Chapter 52, Taxation

Section 52-18P, Property tax credit — nonprofit swim clubs

<b>Boldface</b>	<i>Heading or defined term.</i>
<u>Underlining</u>	<i>Added to existing law by original bill.</i>
[Single boldface brackets]	<i>Deleted from existing law by original bill.</i>
<u>Double underlining</u>	<i>Added by amendment.</i>
[[Double boldface brackets]]	<i>Deleted from existing law or the bill by amendment.</i>
* * *	<i>Existing law unaffected by bill.</i>

*The County Council for Montgomery County, Maryland approves the following Act:*

**Sec. 1. Section 52-18P is added as follows:**

**52-18P. Property tax credit — nonprofit swim clubs.**

(a) The Director of Finance must allow a tax credit each year against the [[County property tax]] general County tax and all special service area taxes imposed on a nonprofit swim club that uses its facility exclusively to provide a recreational outlet for a local community.

(b) For each taxable year, the Director must calculate the amount of the credit so that the credit equals the property tax owed.

(c) [[The Director must apply this credit automatically each year to the property tax due from any eligible taxpayer. A taxpayer need not file an application to receive this credit.]]

[[d]] The County Executive may issue regulations under method (2) to administer this tax credit.

**Sec. 2. Expedited Effective Date.**

The Council declares that this legislation is necessary for the immediate protection of the public interest. This Act takes effect on the date on which it becomes law. Section 52-18P of the County Code, as added by Section 1 of this Act, applies to any taxable year beginning on or after July 1, 2006.

*Approved:*

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George L. Leventhal, President, County Council Date

*Approved:*

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Douglas M. Duncan, County Executive Date

*This is a correct copy of Council action.*

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Linda M. Lauer, Clerk of the Council Date